REMARKS

Claims 1-12 and 32-42 are pending in the application. Claims 1-12 and 32-42 stand rejected. Applicants respectfully request reconsideration of the claim rejections based on the following remarks.

Rejections Under 35 U.S.C. § 102:

Claims 1-2, 6, 11-12, 32-33, 37 and 42 stand rejected under 35 U.S.C. § 102(b) as being anticipated by U.S. Patent Application Publication No. 2002/0149733 to Lyu et al. ("Lyu") for the reasons stated on pages 2-3 of the Office Action. The rejections are respectfully traversed.

It is respectfully submitted that <u>Lyu</u> does not disclose or suggest "a polarizer comprising a supporting film having phase retardation characteristics", as essentially claimed in claims 1, 12 and 32. Examiner contends on page 8 of the Office Action that "Even though <u>Lyu</u> does disclose the element (30) is a compensation film, element (30) still fits as a supporting film, which has phase retardation characteristics as claimed. The name of the element does not make the difference. Only the structure or the function of the element counts." Applicants respectfully disagree.

The structure and function of the polarizer of the instant application is different from the structure and function of the polarizer (11) of Lyu. Examiner's attention is respectfully referred to claim languages of the instant application. It can be seen that in claims 1, 12 and 32 "a polarizer comprises a supporting film having phase retardation characteristics". Lyu does not disclose that the polarizer (11) comprises a supporting film having phase retardation characteristics. In contrast, in Lyu, phase retardation characteristics are achieved by the compensation film (30) which is a different element

from the polarizer (11) because the compensation film (30) is disposed next to and separate from the polarizer (11). (See., Fig, 20). Therefore, Lyu does not teach or suggest that the compensation film (30) is a part of the polarizer (11).

Accordingly, for at least the above reasons, <u>Lyu</u> does not anticipate or render obvious claims 1, 12 and 32. Claims 2, 6, 11, 33, 37 and 42 depend from claims 1 and 32, respectively. The dependent claims are believed to be patentably distinguished and patentable over <u>Lyu</u> for at least the same reasons given above for respective base claims 1 and 32. The Examiner's reconsideration of the rejection is respectfully requested.

Rejections Under 35 U.S.C. § 103:

Claims 3, 5, 34 and 36 stand rejected under 35 U.S.C. § 103 (a) as being unpatentable over Lyu in view of U.S. Patent Application Publication No. 2003/0156235 to Kuzuhara et al. ("Kuzuhara") and further in view of U.S. Patent Application Publication No. 2004/0001175 to Ito for the reasons stated on pages 3-6 of the Office Action.

Claims 3 and 5 depend from claim 1. Claims 34 and 36 depend from claim 32. These claims are believed to be patentable over the combination of Lyu, Kuzuhara and Ito for at least the same reasons given above for respective base claims 1 and 32 because such combination does not disclose or suggest, for example, a polarizer comprising a supporting film having phase retardation characteristics. Indeed, as explained above, Lyu does not disclose or suggest these features. Further, without elaboration, Kuzuhara and Ito clearly do not cure the deficiencies of Lyu in this regard. Accordingly, withdrawal of the obviousness rejections is respectfully requested.

Claims 4 and 35 stand rejected under 35 U.S.C. § 103 (a) as being unpatentable over Lyu in view of U.S. Patent Application Publication No. 2004/0180149 to Shibue for the reasons stated on pages 6-7 of the Office Action.

Claim 4 depends from claim 1. Claim 35 depends from claim 32. These claims are believed to be patentable over the combination of Lyu and Shibue for at least the same reasons given above for respective base claims 1 and 32 because such combination does not disclose or suggest, for example, a polarizer comprising a supporting film having phase retardation characteristics. Indeed, as explained above, Lyu does not disclose or suggest these features. Further, without elaboration, Shibue clearly does not cure the deficiencies of Lyu in this regard. Accordingly, withdrawal of the obviousness rejections is respectfully requested.

Claims 7-10 and 38-41 stand rejected under 35 U.S.C. § 103 (a) as being unpatentable over Lyu in view of U.S. Patent Application Publication No. 2002/0140882 to Kitagawa et al. (Kitagawa) for the reasons stated on pages 7-8 of the Office Action.

Claims 7-10 depend from claim 1. Claims 38-41 depend from claim 32. These claims are believed to be patentable over the combination of Lyu and Kitagawa for at least the same reasons given above for respective base claims 1 and 32 because such combination does not disclose or suggest, for example, a polarizer comprising a supporting film having phase retardation characteristics. Indeed, as explained above, Lyu does not disclose or suggest these features. Further, without elaboration, Kitagawa clearly does not cure the deficiencies of Lyu in this regard. Accordingly, withdrawal of the obviousness rejections is respectfully requested.

For the foregoing regions, the present invention, including claims 1-12 and 32-42, is believed to be in condition for allowance. Examiner's early and favorable action is respectfully requested. Examiner is invited to contact the undersigned if he has any questions or comments in this matter.

Respectfully submitted,

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